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Counterpart - Kristine E. Wilhelm

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INTERSTATE COMMERCE COMMISSION

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April 28, 1982

Agatha L. Mergenovich, Secretary
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

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INTERSTATE COMMERCE COMMISSION

Dear Secretary Mergenovich:

Pursuant to 49 U.S.C. § 11303 and the Commission's Rules and Regulations, enclosed for filing and recordation are five originals of the following documents:

Two Quitclaim Bills of Sale by S&R Boxcar Company dated April 27, 1982, transferring title of ninety-nine boxcars from S&R Boxcar to Girard Leasing Corporation.

The names and address of the parties to the aforementioned documents to be filed are:

(a) Vendor:

S & R Boxcar Company
Girard Plaza
Philadelphia, PA 19101

(b) Purchaser:

Girard Leasing Corporation
3 Girard Plaza
Philadelphia, PA 19101

The Quitclaim Bills of Sale relate to the following boxcars:


Ninety-nine (99) 50'6" 70-ton XM rated boxcars bearing Road Numbers MNJ 120517 through MNJ 120617 inclusive (boxcars MNJ 120539 and MNJ 120600 having been destroyed).

Agatha L. Mergenovich, Secretary
April 28, 1982
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Please file the Quitclaim Bills of Sale, cross-indexing them under the names of the Vendor and Purchaser. A check is enclosed for \$100.00 as prescribed pursuant to 49 C.F.R. § 1116.3(d).

Please stamp all copies of the Quitclaim Bills of Sale and the attached copies of the transmittal letter with your official recording stamp. You will wish to retain one original of each document and the original of the transmittal letter for your file. Please return the copies of the Quitclaim Bills of Sale and the transmittal letter to the bearer of this letter.

Sincerely,



Robert P. vom Eigen

RPvE:slk
Enclosures

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INTERSTATE COMMERCE COMMISSION

QUITCLAIM BILL OF SALE

S&R BOXCAR CO., a limited partnership with offices at Girard Plaza, Philadelphia, PA 19101 ("SR"), for good and valuable consideration, receipt of which is hereby acknowledged, and intending to be legally bound, hereby sells, conveys, assigns, releases and otherwise transfers to GIRARD LEASING CORPORATION, a Pennsylvania business corporation with offices at Girard Plaza, Philadelphia, PA 19101 ("GLC"), all of the right, title and interest of SR in and to:

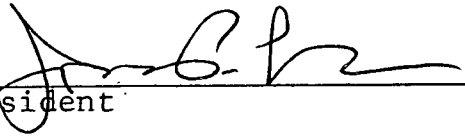
- (a) ninety-six (96) Type XM rated 50'6", 70-ton general purposes boxcars bearing road numbers MNJ 120517 through MNJ 120617 inclusive (boxcars MNJ 120539 and MNJ 120600 having been destroyed), except for boxcars MNJ 120548, MNJ 120553 and MNJ 120581, heretofore leased by SR to National Railway Utilization Corporation and Pickens Railway Company, as lessees, pursuant to a certain Equipment Lease dated September 29, 1978 and amended as of October 23, 1978 (collectively the "Lease"), which Lease was subsequently modified by a certain Equipment Lease Termination Agreement dated March 9, 1981 (the "Termination Agreement"); and
- (b) the proceeds, earnings, rentals and profits from any of the foregoing.

IN WITNESS WHEREOF, S&R BOXCAR CO., the grantor herein,

had caused the due execution of this Quitclaim Bill of Sale,
under its seal, on the date set forth below.

S & R BOXCAR CO., a limited partnership
By Girard Leasing Corporation,
General Partner

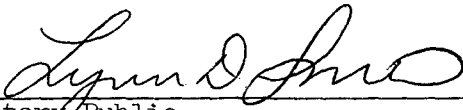
Date: 4/27/82

By: 
Vice President

ACKNOWLEDGMENT

COMMONWEALTH OF PENNSYLVANIA)
) ss.
COUNTY OF PHILADELPHIA)

On this *27^m* day of *April*, 1982, before me appeared *Joseph P Leska*
to me personally known who being by duly sworn says that he/she is Vice
President of Girard Leasing Corporation, the General Partner of S&R Boxcar
Co., a limited partnership, that the foregoing Quitclaim Bill of Sale was
signed by him/her on behalf of the said limited partnership, and acknowledged
that the execution of the foregoing instrument was as of the date thereof
and remains the free act and deed of said corporation and limited partnership.



Notary Public

My Commission Expires:

LYNN D. SMITH
Notary Public, Phila., Phila. Co.
My Commission Expires Dec. 16, 1985